

## Year-End Report No. 6 - Final Budget Report

### Purpose

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At year-end, agencies/departments will prepare Report No. 6, Final Budget Report. This report presents a summary status of appropriations, including expenditures, encumbrances, and balances as of June 30 for each appropriation.

Report No. 6 is not submitted to the State Controller's Office (SCO) but is kept on file for year-end financial reporting and audit purposes. This report will be used to support past/prior year expenditures during the budget development process.

### Reference Documents

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- ★ [Chart of Accounts – Crosswalk](#) of Accounts to Legacy Accounts – Department Use (Finance, FI\$Cal Resources for Accounting web page)
- ★ Final SCO/Agency Reconciliation Worksheet
- ★ Finance Year-End Training – Presentation - Session 2, Report No. 6
- ★ Job Aid FISCal.235 – Year-End Report 6 - Final Budget Report
- ★ Report No. 1, Report of Accruals to Controller's Accounts
- ★ Report No. 5, Final Reconciliation of Controller's Account with Final Budget Report/Agency Records
- ★ Report No. 15, Reconciliation of Agency Accounts with Transactions Per State Controller
- ★ SAM Section [7961](#)

### How to Prepare

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The Final Budget Report is system-generated in FI\$Cal. Follow the steps in Job Aid FISCal.235 to generate the report. Below is a summary of the criteria to run the report.

**Navigation:** Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Final Budget Report

**Required Parameters:** As of Date and Business Unit

**Optional Parameters:** Budget Period, Fund, Reference, Program, and Include Adjustment Period(s)

Note: This report can be run one fund at a time or all funds at once.

Tip: Select the adjustment period 998 from "Include Adjustment Periods" box. Leave "Budget Period(s)" Blank.

### How to Validate

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- 1 - Review report header information, including Business Unit, Fiscal year, and the As of Date.
- 2 - Validate the Fund Number, Fund Name, Sub-Fund, Reference, and Enactment Year.
- 3 - Adjustment Period 998 must be included in the report.
- 4 - The "Encumbrance/Allocated Encumbrance" column on Report No. 6 should agree with "Encumbrance" column on Report No. 1 (Forms 571C and 571D).  
  
Note: The reimbursement encumbrances on Report No. 6 will not agree with the encumbrances on Report No. 1 (Form 571C and Form 571D).
- 5 - The "Budgetary Expenditures" column from the Report No. 6 should agree with the Appropriation Expenditures (Legacy Uniform Codes Manual general account (GL 9000) column for each Appropriation line, and the Reimbursements (GL 8100) column for each reimbursement line on Report No. 15.  
  
Note: Appropriated Transfers to Other Funds (GL9812) are also included in "Budgetary Expenditures" under Report No. 6.
- 6 - Reconcile the "Balance" of Report No. 6 to the Final SCO/Agency Reconciliation Worksheet's FI\$Cal Adjusted Balance.
- 7 - The "Budgetary Expenditures" amount on the "Total Reference" line of Report No. 6 agrees with corresponding totals on Report No. 5 except the reverting year appropriation balance should equal zero on Report No. 5. This is due to SCO posting the reversion journals (RV JE's) to their records but FI\$Cal not posting those RV JE's.
- 8 -The "Balance" amount on the Total Reference line of Report No. 6 agrees with corresponding totals on Report No. 5.

### Important Notes/Tips

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- ★ Reconcile Encumbrances to supporting documents by running the DFQ\_PO\_10\_ENCUMBRANCE\_DTL query. For more information, refer to Month End Close Session I, encumbrance reconciliation training materials.
- ★ The "Balance" amount on Report No. 6 on the Total Reference line should be a credit or zero. A debit indicates the appropriation is overspent.
- ★ Agencies/Departments can reconcile remaining spending authority for a fund, enactment year, reference, program, and projects with capital outlay appropriations to the transaction in FI\$Cal by running Detail Report of Appropriation Status report. This report is located at FI\$Cal Processes/FI\$Cal Reports/GL Reports/Detailed Report of Approp/Status.

# Report Preparation Guide

For illustration purposes, below is a Report No. 6 for Fiscal Year Prior Year (PY) sample.

REPORT 6 - FINAL BUDGET REPORT									
DEPARTMENT OF TRAINING - 1234									
FISCAL YEAR 20XX - XX <sup>1</sup>									
AS OF 06/30/20XX									
<b>Fund:</b>	4321 - Training Support Fund				<b>Report ID:</b>	RPTGL067			
<b>Subfund:</b>	000				<b>Run Date:</b>	8/9/20XX			
<b>Reference:</b>	001				<b>Run Time:</b>	16:01:45			
<b>Enactment</b>	20XX PY <sup>2</sup>				<b>Adjusting Period:</b>	998 <sup>3</sup>			

  

Budget Period	PG	EL	CMP	TSK	Appropriation Description				
Appropriation	Expenditures		Encumbrance/Alloca		Prior Year		Budgetary		Balance
			ted Encumbrance		Reversals		Expenditures		
<b>REGULAR APPROPRIATIONS</b>									
20XX PY	10								
-1,162,773.08		183,535.52		State Budget	160.36	293,641.57	-103,945.63		-1,266,724.77
20XX PY	15			Financial Information System	0.00	0.00	1,042.48		-132,130.56
-133,173.04		1,042.48							
20XX PY	20			State Audits & Evaluations	26.35	14,592.43	-3,580.52		-1,802,273.43
-1,738,632.31		10,385.62							
20XX PY	30			Statewide Actg Policies, Consul	2,859.57	16,083.46	-1,866.72		-1,179,432.60
-1,177,565.88		11,357.17							
20XX PY	32			Department of Justice Legal Se	0.00	0.00	0.00		-34,320.20
-34,320.20		0.00							
20XX PY	37			Local Gov Audits & Review	21.02	43,167.10	-30,796.73		-5,026,836.89
-4,336,040.16		18,343.35							
20XX PY	40	01		Administration	16.65	23,261.37	-13,852.37		-30,044.11
-76,191.74		3,332.35							
20XX PY	40			Administration - Distributed	-16.65	-23,261.37	13,852.37		30,044.11
76,191.74		-3,332.35							
<b>TOTAL FOR REGULAR APPROPRIATIONS:</b>									
-3,362,571.27		231,270.14		3,067.30		373,484.62	-133,147.18		-3,501,718.45
<b>SCHEDULED REIMBURSEMENTS</b>									
20XX PY	30	10		SCHEDULED REIMBURSEMENTS					
2,446,865.32		27,366.33		0.00		0.00	27,366.33		2,474,832.31
<b>TOTAL FOR SCHEDULED REIMBURSEMENTS:</b>									
2,446,865.32		27,366.33		0.00		0.00	27,366.33		2,474,832.31
<b>TOTAL REFERENCE</b> <sup>001</sup>									
-6,315,705.35		253,236.53		3,067.30		373,484.62	-111,180.73		-7,026,886.14

## Report Preparation Guide

For illustration purposes, below is a Report No. 6 for Fiscal Year Current Year (CY) and Reference 001 sample.

REPORT 6 - FINAL BUDGET REPORT DEPARTMENT OF TRAINING - 1234 FISCAL YEAR 20XX - XX 1 AS OF 06/30/20XX						
<b>Fund:</b> 4321 - Training Support Fund	<b>Report ID:</b> RPTGL06					
<b>Subfund:</b> 000	<b>Run Date:</b> 8/9/20XX					
<b>Reference:</b> 001	<b>Run Time:</b> 16:01:45					
<b>Enactment:</b> 20XX CY 2	<b>Adjusting Period:</b> 998					
<b>Budget</b>	<b>PG</b>	<b>EL</b>	<b>CMP</b>	<b>TSK</b>	<b>Appropriation Description</b>	
<b>Appropriation</b>	<b>Expenditure</b>	<b>Encumbrance/Allo</b>	<b>ated</b>	<b>Prior Year</b>	<b>Budgetary Expend</b>	<b>Balance</b>
				<b>Reversals</b>		
<b>REGULAR APPROPRIATIONS</b>						
20XX CY	10				State Budget	
-21,194,000.00	20,081,420.29		286,056.87	0.00		20,367,477.16
						-826,522.84
20XX CY	15				Financial Information System	
-3,217,000.00	3,188,615.70		0.00	0.00		3,188,615.70
						-28,384.30
20XX CY	20				State Audits & Evaluations	
-11,819,000.00	9,212,293.06		75,698.34	0.00		9,287,991.40
						-2,531,008.60
20XX CY	30				Statewide Actq Policies, Consul	
-6,475,000.00	5,781,076.43		43,166.70	0.00		5,824,243.13
						-650,756.87
20XX CY	32				Department of Justice Legal Se	
-359,000.00	158,976.05		0.00	0.00		158,976.05
						-200,023.95
20XX CY	37				Local Gov Audits & Review	
-12,378,000.00	9,096,120.77		449,400.61	0.00		9,545,521.38
						-2,832,478.62
20XX CY	40 01				Administration	
-8,298,000.00	8,208,217.85		61,388.03	0.00		8,269,605.88
						-28,394.12
20XX CY	40 02				Administration - Distributed	
8,298,000.00	-8,208,217.85		-61,388.03	0.00		-8,269,605.88
						28,394.12
<b>TOTAL FOR REGULAR APPROPRIATIONS:</b>						
-55,442,000.00	47,518,502.30		854,322.52	0.00		48,372,824.82
						-7,069,175.18
<b>SCHEDULED REIMBURSEMENTS</b>						
20XX CY	30 10				State Budget	
2,700,000.00	-2,336,488.46		0.00	0.00		-2,336,488.46
						363,511.54
20XX CY	30 15				Financial Information System f	
3,217,000.00	-3,188,615.70		0.00	0.00		-3,188,615.70
						28,384.30
20XX CY	30 20				State Audits & Evaluations	
8,161,000.00	-5,835,775.54		0.00	0.00		-5,835,775.54
						2,325,224.46
20XX CY	30 30				Statewide Actq Policies, Consul	
5,025,000.00	-4,542,863.17		0.00	0.00		-4,542,863.17
						482,136.83
<b>TOTAL FOR SCHEDULED REIMBURSEMENTS:</b>						
19,103,000.00	-15,903,742.87		0.00	0.00		-15,903,742.87
						3,199,257.13
<b>TOTAL REFERENCE 001</b>						
-36,339,000.00	31,614,759.43		854,322.52	0.00	7,8	32,469,081.95
						-3,869,918.05

Prepared by Department of Finance, Fiscal Systems and Consulting Unit

01/30/2023

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## Report Preparation Guide

For illustration purposes, below is a Report No. 6 for Fiscal Year Current Year (CY) and Reference 501 sample.

<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>REPORT 6 - FINAL BUDGET REPORT</b>  <b>DEPARTMENT OF TRAINING - 1234</b>  <b>FISCAL YEAR 20XX - XX</b> <span style="color: red;">1</span>  <b>AS OF 06/30/20XX</b> </div>						
<div style="border: 1px solid black; padding: 2px;"> <b>Fund:</b> 4321 - Training Support Fund  <b>SubFund:</b> 000  <b>Reference:</b> 501 <span style="color: red;">2</span>  <b>Enactment:</b> 20XX CY                 </div>				<b>Report ID:</b> RPTGL067 <b>Run Date:</b> 8/9/20XX <b>Run Time:</b> 16:01:45 <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <span style="color: red;">3</span> <b>Adjusting Period:</b> 998                 </div>		
Budget Period	PG	EL	CMP	TSK	Appropriation Description	
Appropriation					Expenditures	Encumbrance/Allocate Prior Year Encumbrance
					Budgetary	Balance
					Reversals Expenditures	
<b>REGULAR APPROPRIATIONS</b>						
20XX CY	10				State Budget	
-300,000.00			81,156.64		22,249.97	103,406.61
					0.00	-196,593.39
<b>TOTAL FOR REGULAR APPROPRIATIONS:</b>						
-300,000.00			81,156.64		22,249.97	103,406.61
					0.00	-196,593.39
<b>TOTAL REFERENCE</b>						
			501			
-300,000.00			81,156.64		22,249.97	103,406.61
					0.00	-196,593.39
<b>TOTAL FUND</b>						
			0001			
-47,679,489.85			31,973,880.22		879,639.79	32,479,948.70
					373,571.31	-15,199,541.15

# Report Preparation Guide

For illustration purposes, below is a sample SCO/Agency Reconciliation Worksheet that matched Report No. 6.

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period (Final - BLL - Include Encumbrance Reclass) FY XX/XX As of June 30, 20XX	ACCT TITLE		20XX State Budget	20XX FI\$CAL	20XX State Audits & Evaluations	20XX Statewide Acct Policies, Consul	20XX DOJ Legal Services	20XX Local Gov. Audit & Review	20XX Administration	20XX Administration Distributed	20XX CLEARING ACCOUNT	20XX Reimbursement REF TYPE CAT	20XX Reimbursement REF TYPE CAT	20XX Reimbursement REF TYPE CAT	20XX Reimbursement REF TYPE CAT
	UCM	COA	Pgm 6770 001 D 10	Pgm 6775 001 D 15	Pgm 6780 001 D 20	Pgm 6785 001 D 30	Pgm 6790 001 D 32	Pgm 6800 001 D 37	Pgm 9900100 001 D 40.01	Pgm 9900200 001 D 40.02	001 D 99	Pgm 99906770 001 F 90.10	Pgm 99906775 001 F 90.15	Pgm 99906780 001 F 90.20	Pgm 99906785 001 F 90.30
Balance per SCO "tab run" (same sign)			(4,637,309.61)	(2,145,465.97)	(4,042,727.19)	(1,721,709.93)	(273,982.87)	(4,780,461.98)	(1,570,051.89)	1,570,051.89	9,525,556.24	714,516.55	593,217.76	2,795,218.87	1,290,410.42
<b>Balances per FI\$CAL Agency Recon Report:</b>															
<b>Receivables:</b>															
Cash on Hand	1190	1100000													
General Cash	1110	1101000													
Accounts Receivable - Abatements	1311	1200100									(9,258.72)				
Accounts Receivable - Reimbursements	1312	1200050												(2,205.00)	
Accounts Receivable - Revenue	1313	1200000													
Due from Other Funds	1410	1240000									(599,728.20)	(23,962.15)	(564,833.46)	(454,209.93)	(808,273.59)
Due from Other Appropriations	1420	1240100								(1,480,269.74)	(9,443,042.30)	(327,042.86)		(13,579.48)	
Expense Advance	1710	1301100													
<b>Payables:</b>															
Voucher(s) not paid by SCO (Period 12)	3010	2000000			186.00	22.40					3,009.10				
Accrued Payables (Period 998 accruals)	3010	2000100	63,808.26	14,199.31	21,154.46	11,558.01		9,394.15	12,547.22		495,726.31				
Encumbrances	3010	2000000	248,186.69		10,258.99	0.00		386,854.83	1,262.70	0.00	(269,220.60)				
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100	14,417.48		63,584.64	43,166.70		62,545.78	60,125.33	(61,388.03)	269,220.60				
Due to Other Funds (Period 998 accruals)	3114	2010000			2,451.51		29,845.20	85,482.07	938.78		27,974.52				
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000	23,452.70		1,459.44										
Due to Other Appropriations (Period 998 accruals + June PFA Reclass)	3115	2011000	3,460,921.64	2,102,882.36	1,412,228.28	1,016,205.95	44,113.72	1,403,706.53	1,466,783.74		950.00				
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000			395.27										
<b>Other:</b>															
Uncleared Collections	3730	2090100													
<b>Adjustments to SCO accounts:</b>															
DOF TRF #13 - correct SFM 134940 6/23/XX which does not belong to DOF		COAR 6/29/20XX									(1,186.95)				
SCO ADJUSTED BALANCE			(826,522.84)	(28,384.30)	(2,531,008.60)	(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	(0.00)	363,511.54	28,384.30	2,325,224.46	482,136.83
Bal Per FI\$CAL ("D" opposite sign, "F" same sign)		DATE	(826,522.84)	(28,384.30)	(2,531,008.60)	(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	0.00	363,511.54	28,384.30	2,325,224.46	482,136.83
<b>Adjustments to FI\$Cal:</b>															
Revolving Fund Cash (GL 1130)	1130	1101200													
Advance to DOF not posted to Commitment Control (KK)	2125	1222100													
Advance to SCIF & SRF not posted to Commitment Control (KK)	1730	1309200													
Refunds to Reverted Appropriations not posted to Commitment Control (KK)		5901000													
FY060225 6/30/XX															
FY060226 6/30/XX															
FI\$CAL ADJUSTED BALANCE			(826,522.84)	(28,384.30)	(2,531,008.60)	(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	0.00	363,511.54	28,384.30	2,325,224.46	482,136.83
Variance			\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00